

WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS

YEAR ENDED

31 DECEMBER 2020

Charity number: 1130938



 **GibsonBooth** LTD

Chartered Accountants, Business Advisers & Statutory Auditor
12 Victoria Road
BARNSELY
South Yorkshire
S70 2BB

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

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LEGAL AND ADMINISTRATIVE INFORMATION

Officials

Incumbent: Rev John Parker

Curate Charles Burton

Churchwardens: Mr G Fellows
Mrs R Lewis

Representatives on the Deanery Synod:

Mrs G P Fellows
Ms J Dilkes

Elected Members:

Mr J Henthorn
Ms C Smalley
Mrs S M Payne
Mr J M Thompson
Mrs C Wild (resigned 18th September 2020)
Miss E Yerrell
Mrs P Masden (elected 1st November 2020)
Mrs C Druett (elected 1st November 2020)
Mrs K Eyre (elected 1st November 2020)
Mrs J Maleham (elected 1st November 2020)

Secretary Mrs B Lord
Treasurer Mrs J Oliver
Giving Director Mr M Underwood

Address of Church:

The Vicarage
Church Street
Wath upon Dearne
Rotherham
S63 7RD

Address for Correspondence:

The Vicarage
Church Street
Wath upon Dearne
Rotherham
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**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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LEGAL AND ADMINISTRATIVE INFORMATION (continued)

Accountants

Gibson Booth Limited
Chartered Accountants
12 Victoria Road
Barnsley
S70 2BB

Bankers

Yorkshire Bank
56 High Street
Wombwell
Barnsley
S73 8DA

Investment Managers

CCLA Investment Management Limited
The CBF Church of England Funds
Senator House
85 Queen Victoria Street
London EC4V 4ET

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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MANAGING TRUSTEES' REPORT

The Managing Trustees submit their Annual Report and the Unaudited Financial Statements for the year ended 31 December 2020.

The Wath upon Dearne Parochial Church Council is part of the Diocese of Sheffield, within the Church of England.

OBJECTS

All Saints' Parochial Church Council has the responsibility of co-operating with the Incumbent, in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

MANAGING TRUSTEES

The Managing Trustees of the Wath upon Dearne Parochial Church Council are the body of the Church Council. The following PCC members have served during the year:

Incumbent: Rev John Parker

Curate Charles Burton

Churchwardens: Mr G Fellows
Mrs R Lewis

Representatives on the Deanery Synod:
Mrs G P Fellows
Ms J Dilkes

Elected Members: Mr J Henthorn
Ms C Smalley
Mrs S M Payne
Mr J M Thompson
Mrs C Wild (resigned 18th September 2020)
Miss E Yerrell
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MANAGING TRUSTEES' REPORT (continued)

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Statement of Financial Activities for the year is set out on the following pages.

GOVERNANCE

The Church Council members are the managing Trustees of the church and are responsible inter alia for its financial commitments and the care of its property, including money.

STRUCTURE GOVERNANCE AND MANAGEMENT

The method of appointment of PCC Members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

ELECTORAL ROLL

The Electoral Roll stands at 160.

FINANCIAL REVIEW

Given the precariousness of the times that this accounting period relates to it is a remarkable reflection of the generosity of its parishioners that it has seen the income increase. Despite the restrictions afforded to us to mitigate against the risks contained within the pandemic which has seen the church closed for around 50% of the year comparably, the year has proven successful, at least in terms of finances.

Regular giving has increased exponentially in favour of the Parish Giving Scheme, which by default reflects in the cash flow balances. In the year the church has continued meeting the requirements from the diocese in terms of the common fund, has been active in encouraging the growth of the church by finding different ways to worship and come together, meaning that 2021 is entered into in a positive financial position with the Church able to honour its commitments and looking forward to re-establishing a regime of cyclical charitable giving, fellowship and worship.

In closing, please note that it is our policy to invest any fund balances in the Central Board of the Church of England Deposit Fund.

Jacqueline Oliver
Treasurer to the PCC of Wath All Saints Parish Church.

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MANAGING TRUSTEES' REPORT (continued)

VICAR'S REPORT

After the unfortunate end to 2019 we commenced 2020 with a sense of vision for the coming 12 months. We began the process of applying the Diocese to become part of the Centenary Project (CPW), and to employ our own Children & Family's Worker. Thankfully, our bid was successful, and we are currently advertising the post.

Rev Charles Burton and I had also planned that post Easter we would host an enquirers course, look at started 2 house groups, begin Café Church on the 5th Sundays of the year, and start a group for the 10+ age groups. Also, in January we had started a new Baptism Preparation evening for the numerous families applying for Baptism.

What happened next needs no further explanation. Although we managed to recommence worship briefly in the autumn we had to stop again shortly after what was a somewhat subdued Christmas.

The upside of CV19 has been that we have moved much of our worship online through ZOOM and You Tube, and the Thursday Quiz has been a focus for fellowship. Plus, our Thoughts for the Week are distributed both electronically and delivered by hand. This has meant that many more people, including some who live some distance away and have never visited Wath have been able to join us. But as most of us are aware it is just not the same as the people of God joining in worship and fellowship.

This has meant that it has been a strange year, but thanks to many people I get a sense that as a Church we have moved forward, that for many of us our faith has grown, the prayer meeting being evidence of this. Our Giving Sunday was delayed but we had a remarkably successful response in the autumn where a number of people responded generously. Thank you to all who contributed.

One important aspect of the Diocesan vision is that we are currently exploring the joining together of Wath and Brampton Churches into one Parish. Whilst there will undoubtedly be an increase in workflow initially, it is hoped that the new structure envisaged will mean that responsibilities will be shares out in the future.

We can only look back on what has been a difficult 12 months positively, because of the generosity and work of many of you. By telephone, email, care and socially distanced conversations the Church has truly been the Body of Christ, supporting each other in word and deed. Sue has maintained links with all our children and families.

I am incredibly grateful to Charles, Geoff & Gill, Rachel, Barbara and Jackie who have helped in various ways to maintain the life and fabric of the Church. Also, to Mike for his work in giving us an up-to-date online presence and being our ZOOM host. To the Gardening group for the magnificent flowers and the gradual reordering of the Churchyard, and to Beth and others who have contributed to our 'Thoughts' and online services.

Thank you to those who have stood down from the PCC in 2020, particularly Carol, who after 28 years is no longer our Safeguarding Officer. I am grateful to those who have taken up new roles and other who continue in existing roles, thank you.

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MANAGING TRUSTEES' REPORT (continued)

VICAR'S REPORT (continued)

We will not forget 2020 in a hurry, but in a strange way I feel that we are better equipped heading into 2021 than we might have expected. Which just supports that old saying of mine, 'that God often works in spite of us, and not always because of us'.

Every Blessing

Rev John Parker

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MANAGING TRUSTEES' REPORT (continued)

CHURCHWARDENS REPORT

In this extremely strange year of Covid, we have still managed to install WiFi in the Church and introduce a 'contactless giving' system. Unfortunately, all our events for fund raising were cancelled except for a small Christmas Market outside the church. Many of us have become much more computer literate and kept in touch through 'zoom' and other platforms.

More work was completed on the roof alarm, but this still seems to be prone to false alarms due to bird movement.

The Quinquennial inspection and report were completed before the end of the year. There was one item identified as urgent. Lead flashing on the north aisle needed attention. This was completed before the report arrived. A number of other issues were highlighted as medium and long term which we are developing a plan to address. Our church being grade 1 listed needs constant loving care to keep it in "a good state of health". A very big thank you to everyone who continues to give their time and talents to the upkeep of the church.

A big thank you to everyone for your help and support given to us at All Saints. Our job as Church Wardens would not be possible without the work of a many others who give their time and efforts so freely. While some of these people hold positions of responsibility on the PCC, there are others who work even further behind the scenes who we could not manage without. To all, Thank You.

Geoff and Ray

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MANAGING TRUSTEES' REPORT (continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts Reports) Regulations 2008, and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wath-upon-Deerne Parochial Church Council
The Vicarage
Church Street
Wath upon Dearne
Rotherham
S63 7RD

Approved by the Council on 4 May 2021 and signed on behalf of the Church Council

Rev John Parker (Chair of the Council)



**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 18.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Scott Mell FCA
Gibson Booth Limited
12 Victoria Road
Barnsley
S70 2BB

7 June 2021

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS**

RECEIPTS AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Receipts					
Incoming Resources from Generating Funds					
Voluntary Income	2	57,325	-	57,325	49,673
Activities for Generating Funds	3	2,551	-	2,551	7,712
Other Incoming Resources	4	13,944	-	13,944	7,331
Total receipts		73,820	-	73,820	64,716
Payments					
Charitable Activities	5	58,476	-	58,476	54,027
Governance Costs	6	576	-	576	288
Total payments		59,052	-	59,052	54,315
Net receipts		14,768	-	14,768	10,401
Balances brought forward at 1 January 2020		56,345	2,149	58,494	48,093
Balances carried forward at 31 December 2020		71,113	2,149	73,262	58,494

The notes on pages 12 to 18 form part of these accounts

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 £	2019 £
Cash Funds			
Cash At Bank And In Hand	8	<u>73,262</u>	<u>58,494</u>
Monetary Liabilities			
Liabilities	9	<u>588</u>	<u>576</u>

Approved by the trustees on 4 May 2021 and signed on their behalf by:

Rev John Parker



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The notes on pages 12 to 18 form part of these accounts

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES OF THE FINANCIAL STATEMENTS - ACCOUNTING POLICIES

1 Basis of Accounting

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2017 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention and on a going concern basis.

The general funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the PCC and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Grants and donations are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planning giving this is when the funds are received.

Gift Aid and other tax claims are included in the SOFA at the same time as the amount received from HMRC.

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Resources expended are accounted for on payments basis and are classified under headings that aggregate all costs related to the category.

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NOTES TO THE ACCOUNTS

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Collections and donations	47,916	-	47,916	47,753
Gift Aid	9,409	-	9,409	1,920
Total	57,325	-	57,325	49,673

3. Activities for Generating Funds

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Wedding fees	975	-	975	2,298
Mission Coffee morning	-	-	-	4,337
100 + Plus Club	32	-	32	1,077
Events	1,544	-	1,544	-
Total	2,551	-	2,551	7,712

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NOTES TO THE ACCOUNTS

4. Other Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
St James Room	6,960	-	6,960	3,430
Fee's account	4,381	-	4,381	2,384
Magazine sales & adverts	2,409	-	2,409	1,322
Other income	194	-	194	195
Total	13,944	-	13,944	7,331

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Salaries	2,580	-	2,580	2,160
Light & heat	3,976	-	3,976	4,345
Rates & water	243	-	243	243
Insurance	6,313	-	6,313	6,475
Printing & stationery	1,203	-	1,203	1,723
Repairs & maintenance	8,439	-	8,439	3,282
Diocesan payment (Stipend Housing & Parish Share)	26,400	-	26,400	30,000
Charities & missions	3,272	-	3,272	2,478
Organ Music	-	-	-	188
Memorial books	244	-	244	20
Other Expenses	5,806	-	5,806	3,113
Total	58,476	-	58,476	54,027

WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES TO THE ACCOUNTS

6. Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Accountancy	<u>576</u>	<u>-</u>	<u>576</u>	<u>288</u>

7. Trustees

During the year, no trustee received remuneration or reimbursement for expenses from the charity.
(2020 £Nil)

8. Cash At Bank And In Hand

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Current Account	54,160	-	54,160	39,392
CBF Deposit Fund	<u>19,102</u>	<u>-</u>	<u>19,102</u>	<u>19,102</u>
	<u>73,262</u>	<u>-</u>	<u>73,262</u>	<u>58,494</u>

9. Liabilities

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Accountancy Fees	<u>588</u>	<u>-</u>	<u>588</u>	<u>576</u>

**WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES TO THE ACCOUNTS

10. Funds

	Balance 1 Jan 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 Dec 2020 £
Unrestricted funds	<u>56,345</u>	<u>73,820</u>	<u>59,052</u>	<u>-</u>	<u>71,113</u>
General fund					
Restricted funds					
Bell fund	889	-	-	-	889
Organ fund	<u>1,260</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,260</u>
	<u>2,149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,149</u>
Total Funds	<u>58,494</u>	<u>73,820</u>	<u>59,052</u>	<u>-</u>	<u>73,262</u>

The General fund represents the free funds of the church which are not designated for particular purposes.

The Bell fund is restricted for use for the maintenance of the bells and bell chambers.

The Organ fund is restricted entirely for maintaining the organ and organ chambers.

WATH UPON DEARNE PAROCHIAL CHURCH COUNCIL
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NOTES TO THE ACCOUNTS

11. St James Rooms Accounts for the year ended 31 December 2020

	2020	2019
	£	£
Income		
Dance class	-	2,150
Friday club	355	1,710
W.I.	90	300
Parties	230	215
Funeral teas	-	245
Coffee	300	1,201
A.A. meetings	350	250
MU	-	150
Tiddlers and Toddlers	200	400
Donations	1,272	-
Raising the Rafters	45	228
Re-enactment	120	660
Art group	-	150
Sundry	<u>357</u>	<u>-</u>
	<u>3,319</u>	<u>7,659</u>
Expenditure		
Electricity and gas	1,357	1,159
Insurance	3,480	1,740
Cleaning (including extra cleaning)	2,188	1,334
Water rates	440	220
Repairs – heating and boiler	465	484
– other repairs	-	174
Sundries – sundry expenses	<u>1,310</u>	<u>167</u>
	<u>9,240</u>	<u>5,278</u>
Net (expenses)/receipts	<u>(5,921)</u>	<u>2,381</u>
Cash at bank 1 January 2020	8,835	6,511
Central Board 1 January 2020	<u>7,628</u>	<u>7,571</u>
	<u>16,463</u>	<u>14,082</u>
Cash at bank 31 December 2020	2,882	8,835
Central Board 31 December 2020	<u>7,660</u>	<u>7,628</u>
	<u>10,542</u>	<u>16,463</u>

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NOTES TO THE ACCOUNTS

12. Fees Account for the year ended 31 December 2020

2019	Receipts	2020	2019	Payments	2020
£		£	£		£
873	January	375	5,448	Organist, Verger, Choir	1,370
766	February	6,294		(Weddings & Funerals)	
2,255	March	1,987	3,095	P.C.C.	4,381
310	April	1,139	857	Visiting Clergy Funerals	-
2,480	May	669	3,423	Sheffield Diocesan	4,713
1,020	June	57		Board of Finance	
3,555	July	1,417	2,447	Other expenses	1,454
-	August	-			
2,275	September	1,104			
-	October	2,814			
2,550	November	2,178			
-	Legacy	6,634			
<u>880</u>	December	<u>-</u>	<u>-</u>		<u>-</u>
16,964		24,668	15,270		11,918
<u>4,615</u>	Cash at Bank 31 December 2019	<u>6,309</u>	<u>6,309</u>	Cash at Bank 31 December 2020	<u>19,059</u>
<u>21,579</u>		<u>30,977</u>	<u>21,579</u>		<u>30,977</u>